

**STATE BOARD OF EQUALIZATION**

450 N STREET, SACRAMENTO, CALIFORNIA
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BETTY T. YEE
First District, San Francisco

BILL LEONARD
Second District, Ontario/Sacramento

MICHELLE STEEL
Third District, Rolling Hills Estates

JUDY CHU
Fourth District, Los Angeles

JOHN CHIANG
State Controller

RAMON J. HIRSIG
Executive Director

STATE BOARD OF EQUALIZATION MEETING
450 N Street, Room 121, Sacramento

PRELIMINARY RECORD OF BOARD ACTION

January 31, 2007

The following is a preliminary record of Board actions taken at the January 31, 2007 Board Meeting. This is not an official record and is subject to correction or modification. The official record of the Board's actions is the minutes of the Board, which will be adopted at a subsequent meeting.

The Board's decision reflects only the issues resolved by the Board at the meeting. Issues resolved prior to the meeting are not reflected in this document.

If you would like specific information regarding items on this Preliminary Record of Board Action, please telephone Rose Smith at (916) 323-9656 or e-mail: Rose.Smith@boe.ca.gov. Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

ORGANIZATION OF THE BOARD

- The Board will vote to elect a Chair and Vice Chair

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Appointed Ms. Yee Chairwoman	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Appointed Ms. Chu Vice Chairwoman	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

A. HOMEOWNER AND RENTER PROPERTY TAX ASSISTANCE HEARINGS
There were no items for this matter.

B. CORPORATE FRANCHISE AND PERSONAL INCOME TAX HEARINGS

B1. Adam W. Dieter, 273276

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

B2. Timothy Jenkins, 348922

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied Directed the Taxpayers' Rights Advocate to assist the taxpayer.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

B3. Penny-Newman Grain Company, 338714

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied	Ms. Yee	Yes
	Mr. Leonard	No
	Ms. Steel	No
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

C. SALES AND USE TAX APPEALS HEARINGS

C1. General Electric Capital Corporation, 104862 (OH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final determination. The case will be considered during the 3/20/2007 Board Meeting.	Ms. Yee	Yes
	Mr. Leonard	No
	Ms. Steel	No
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Not Participating

C2. Robert Warren Rosenbaum, 331543 (KH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Ms. Yee	Yes
	Mr. Leonard	No
	Ms. Steel	No
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

C3. Paul J. Polizzi, 243663, 334650 (GH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petitions Deferred	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

C4. Ultradent Products, Inc., 215829 (OH)
Deferred

C5. U.S. Car Nation, 255367 (EA)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Partially Granted/Denied Board approved Staff revised recommendation.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

D. SPECIAL TAXES APPEALS HEARINGS

There were no items for this matter.

E. PROPERTY TAX APPEALS HEARINGS

There were no items for this matter.

F. PUBLIC HEARINGS

These items were scheduled for Thursday, February 1, 2007.

G. TAX PROGRAM NONAPPEARANCE MATTERS – CONSENT

These items were scheduled for Thursday, February 1, 2007.

H. TAX PROGRAM NONAPPEARANCE MATTERS – ADJUDICATORY

These items were scheduled for Thursday, February 1, 2007.

I. TAX PROGRAM NONAPPEARANCE MATTERS

These items were scheduled for Thursday, February 1, 2007.

CHIEF COUNSEL MATTERS

These items were scheduled for Thursday, February 1, 2007.

- J. Rulemaking
- K. Business Taxes
- L. Property Taxes
- M. Other Chief Counsel Matters

ADMINISTRATIVE SESSION

These items were scheduled for Thursday, February 1, 2007.

- N. Consent Agenda
- O. Approval of Board Committee Meeting Minutes
- P. Other Administrative Matters
- Q. Closed Session

ADJOURNED

UNOFFICIAL